

## [CHAPTER 142.]

## JOINT RESOLUTION

Authorizing the completion of certain records and operations resulting from the administration of the Kerr Tobacco Act, the Bankhead Cotton Act of 1934, and the Potato Act of 1935 (repealed), and making funds available for those and other purposes.

March 14, 1936.  
[H. J. Res. 514.]  
[Pub. Res., No. 76.]

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That not to exceed \$1,068,825 (to be available until September 1, 1936) of the appropriation of \$296,185,000 for "Payments for Agricultural Adjustment" contained in the Supplemental Appropriation Act, fiscal year 1936, approved February 11, 1936 (Public Act Numbered 440, Seventy-fourth Congress), may be used by the Secretary of Agriculture for the following purposes:

(1) So much as may be necessary, not to exceed the sum of \$1,026,000 (notwithstanding the repeal by Public Act Numbered 433, Seventy-fourth Congress, of Public Law Numbered 483, Seventy-third Congress, as amended, known as the Kerr Tobacco Act, and Public Law Numbered 169, Seventy-third Congress, as amended, known as the Bankhead Cotton Act of 1934, except section 24 thereof, and sections 201 to 233, both inclusive, of Public Law Numbered 320, Seventy-fourth Congress, known as the Potato Act of 1935), for the redemption of tax-payment warrants as provided in such Kerr Act, including administrative expenses necessary therefor; for salaries and administrative expenses incurred on or before February 10, 1936, under such three Acts, or sections of Acts, repealed; for such personal services and means in the District of Columbia and elsewhere, including rent, printing and binding, travel, and other administrative expenses incurred after that date as the Secretary of Agriculture and the Commissioner of Internal Revenue, respectively, deem necessary, in order expeditiously to complete and preserve all of the administrative records showing the various transactions and activities involved in the administration of such Acts; and, if no other funds are available, for such salaries and administrative expenses as were incurred on or before February 10, 1936, in the operation of the several cotton tax-exemption certificate pools established pursuant to regulations prescribed under said Bankhead Act, and such salaries and administrative expenses thereafter incurred as the Secretary of Agriculture finds to be necessary for the purpose of completing the work relating to and liquidating, as soon as may be, such pools.

(2) So much as may be necessary, not to exceed the sum of \$42,825, for salaries and necessary administrative expenses in the District of Columbia and elsewhere, to complete the work of auditing vouchers and payment of freight bills in transactions entered into by the Secretary of Agriculture with relation to the purchase and sale of seed as a result of the allocations to the Secretary of Agriculture authorizing the purchase and sale of seed made pursuant to the Emergency Appropriation Act, fiscal year 1935.

The Secretary of Agriculture shall transfer to the Treasury Department, out of the funds made available by this joint resolution, such sums (not to exceed a total of \$175,000) as are required for the Bureau of Internal Revenue to carry out the above-stated purposes.

SEC. 2. The sum of \$453,100 of the appropriation of \$296,185,000 referred to in section 1 hereof shall be returned to surplus immediately upon the enactment of this joint resolution.

Approved, March 14, 1936.

Tobacco Control Act,  
Cotton Act of 1934,  
Potato Act of 1935  
(repealed).  
Completion of certain records and operations.  
Funds available.  
*Ante*, p. 1116.

Obligations incurred prior to repeal.  
*Ante*, pp. 1106, 1155.  
Vol. 48, p. 1275; U. S. C., p. 169; Supp. 1, p. 32.  
Vol. 48, p. 598; U. S. C., p. 165; Supp. 1, p. 31.

*Ante*, p. 782.

Subsequent operations.

Liquidation of cotton tax-exemption certificate pools.

Auditing seed accounts.

Vol. 48, p. 1056.

Treasury Department.  
Funds transferred to.

Sum returned to surplus.